

STATE BOARD OF EQUALIZATION

Annual Report

2009 • 2010



Table of Contents

PROFILE	1
HIGHLIGHTS	6
REVENUES	11
Property Taxes	
Sales and Use Taxes	
Special Taxes and Fees	
MEETING TAXPAYER NEEDS	24
APPEALS	31
Property Taxes	
Sales and Use Taxes	
Special Taxes and Fees	
REGULATIONS	33
Property Taxes	
Sales and Use Taxes	
Special Taxes and Fees	
Rules for Tax Appeals	
LEGISLATION	37
Property Taxes	
Sales and Use Taxes	
Special Taxes and Fees	
COURT DECISIONS	41
Property Taxes	
Sales and Use Taxes	
ECONOMIC ANALYSIS	43
APPENDIX	
History	56
Organization Chart	59
BOE Publications	60
Statistical Appendix	63